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FLOOR DEBATE

April 4, 2002 LB 887, 989, 991

agreement. The bill also requires the manufacturer to certify their compliance with the Tax Commissioner, the Attorney General, and the wholesale dealer in order to sell their products. It establishes remedies against Nebraska licensed wholesalers who would violate its provisions. In general, the bill just makes it more difficult for noncomplying tobacco manufacturers to sell their products here in Nebraska. The bill was heard. There was no opponents whatsoever and I thank the, again, the Revenue Committee for including this into their bill and just would ask for its passage. Thank you.

SPEAKER KRISTENSEN: We're now debating those. Mr. Clerk, amendment on the desk.

CLERK: Mr. President, Senator Wickersham would move to amend the committee amendments with AM3555. (Legislative Journal pages 1434-1436.)

SPEAKER KRISTENSEN: Senator Wickersham, you're recognized to open on your amendment to the committee amendments.

SENATOR WICKERSHAM: Mr. Speaker, this amendment to the committee amendments is two different bills, if you want to follow along. These are both bills that were advanced by the Revenue Committee, certainly noncontroversial issues. One of them is a bill that I've introduced annually now for a number of years. That's LB 887. It simply updates a reference in our laws to the Internal Revenue Code. As you're aware, we have a delegation issue. We can't automatically incorporate changes in the federal Internal Revenue Code into the various provisions of Nebraska statute where they're applicable without an express change in Nebraska law. A number of years ago, we changed the underlying statutes so that all we have to do is change a few words in the definition of Internal Revenue Code in our sections and then that updates Nebraska law for all of the most recent changes in the Internal Revenue Code. That's LB 887. The other bill is LB 991. It was brought to us by the Department of Revenue. The only change it makes is a provision that says that for administration of the gas tax that penalties and interest are sent to the Highway Trust Fund. So it's an additional small source of revenue for the Highway Trust Fund. Of course, that's